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Amendments to the Claims:

This listing of claims replaces all prior versions and listings of claims in the application:

<u>Listing of Claims</u>:

1. (Currently Amended) A method of managing a multi-vendor online sales channel, the method comprising:

receiving from each of a plurality of sellers information describing one or more items for sale;

presenting the items for sale to potential buyers through a unified storefront on an online marketplace, the unified storefront masking identities of the plurality of sellers and presenting a consistent interface to the potential buyers;

receiving through the unified storefront an order from a buyer to purchase an item; and taking flash title to the purchased item prior to fulfilling the buyer's order; and determining information for an amount of sales tax based on a residence or situs of an operator of the unified storefront.

- 2. (Original) The method of claim 1 wherein an item comprises a good or a service or a combination of goods and services.
- 3. (Original) The method of claim 1 wherein a seller of the one or more items for sale is anonymous to the buyer.
- 4. (Original) The method of claim 1 wherein the unified storefront comprises a web-based e-commerce storefront.

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5. (Original) The method of claim 1 wherein the unified storefront is configured to serve the plurality of sellers.

- 6. (Original) The method of claim 5 wherein, from the buyer's perspective, the unified storefront appears to be affiliated with a single seller.
- 7. (Original) The method of claim 5 wherein, from the buyer's perspective, the unified storefront becomes the seller of record when the unified storefront takes flash title at the point of sale.
- 8. (Currently Amended) The method of claim 1 wherein the unified storefront is <u>configured</u> adapted for corporate asset recovery.
- 9. (Original) The method of claim 1 wherein the plurality of sellers sell the one or more items under a representation of the unified storefront.
- 10. (Original) The method of claim 1 further comprising sending a SKU to the unified storefront, wherein the SKU identifies the one or more items for sale.
- 11. (Original) The method of claim 10 further comprising tracking the SKU for the one or more items for sale for one or more sellers.
- 12. (Original) The method of claim 11 wherein tracking the SKU comprises creating a new SKU based on the SKU of the one or more items for sale.
- 13. (Original) The method of claim 12 wherein the new SKU comprises a seller identifier appended to the SKU, the seller identifier being defined by the unified storefront and being used for accounting purposes.

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14. (Original) The method of claim 11 wherein in tracking the SKU the unified storefront (i) provides an accounting for the one or more items for sale, and (ii) reports to the one or more sellers about a sales performance of the one or more items for sale.

- 15. (Currently Amended) The method of claim 1 wherein the unified storefront is <u>configured</u> adapted to take flash title to the item for sale at the point of sale.
- 16. (Currently Amended) The method of claim 15 wherein, by taking flash title, the unified storefront is <u>configured</u> adapted to determine one or more regulatory issues for the plurality of sellers.
- 17. (Currently Amended) The method of claim 15 wherein, by taking flash title, the unified storefront is <u>configured</u> adapted to <u>collect the amount of sales tax from the buyer determine one</u> or more tax issues for the plurality of sellers <u>based on a residence or situs of the operator of the unified storefront</u>.
- 18. (Original) The method of claim 1 further comprising presenting through the uniform storefront a set of terms and conditions of service to each of the plurality of sellers.
- 19. (Original) The method of claim 18 wherein each of the plurality of sellers is required to agree to a set of terms and conditions of service before the unified storefront provides selling services to the seller, the set of terms and conditions being common for the plurality of sellers.
- 20. (Original) The method of claim 1 further comprising arranging a distribution of payments through the unified storefront after a sale of one or more items.

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21. (Original) The method of claim 1 further comprising reporting to the seller through the uniform storefront a performance of sale of the one or more items for sale.

## 22-31. (Canceled)

32. (New) A method of managing an online sales channel for a plurality of merchants, the method comprising:

presenting items for sale from the plurality of merchants to potential buyers through a unified storefront on an online marketplace, the unified storefront masking the identities of the plurality of merchants and presenting a consistent interface to the potential buyers;

receiving through the unified storefront an order from a buyer to purchase an item; assigning a title to the operator of the unified storefront as the seller of record of the purchased item by taking flash title to the purchased item prior to fulfilling the buyer's order;

determining information for an amount of sales tax based on a residence or situs of the operator of the unified storefront;

arranging for collection of the sales tax from the buyer; and

reporting statistics relating to the buyer's purchase of the item to a merchant that offered the item for sale on the unified storefront.